

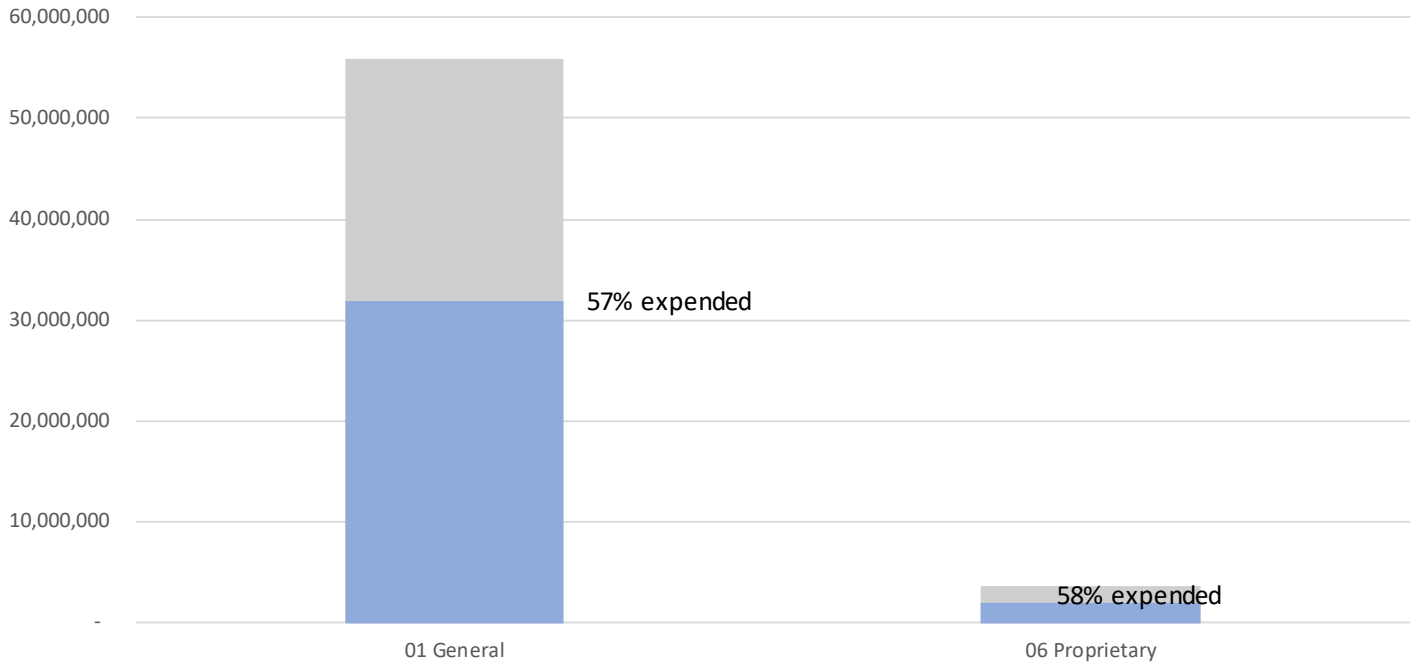
Department of Revenue has \$442,326,727 in total authority, \$60,676,663 (14%) is HB 2 authority

57% of the agency's total HB2 budget has been expended, 61% is the 5 year average of actual expenditures

HB 2 Expenditures

Budgeted vs. Expended

by fund type



Expenditure Account	Budgeted	Expended	% Expended
Personal Services	45,368,150	26,803,796	59%
Operating Expenses	15,134,095	7,905,181	52%
Equipment & Intangible Assets	30,554	-	0%
Transfers-out	101,500	100,000	99%
Debt Service	42,364	28,122	66%
Agency Program	Budgeted	Expended	% Expended
01 Directors Office	8,895,331	4,913,292	55%
03 Alcoholic Beverage Control Div	3,136,403	1,799,301	57%
07 Business & Income Taxes Div	11,632,595	7,174,383	62%
08 Property Assessment Division	22,698,417	13,702,465	60%
05 Information Mgmt & Collections	6,422,330	3,276,361	51%
02 Technology Services Division	7,891,587	3,971,297	50%
Total	60,676,663	34,837,099	57%

The Department of Revenue (DOR) receives 92.0% of its HB 2 modified budget from the general fund. Most of the remaining funds for the agency are enterprise funds for the Alcoholic Beverage Control Division at 6.0% followed by 1.6% of state special revenue funds, and 0.4% of federal special revenue funds.

Personal services make up 74.8% of the FY 2020 HB 2 modified budget. As of March 12, 2020, DOR had 46.2 FTE vacant, or 7.4% of its HB 2 positions. The vacancies are driving the slightly lower percentage of spending in personal services.

Operating expenses are 24.9% of the FY 2020 HB 2 modified budget and are currently lower than the 5 year average. Expenditures related to the tax system and other IT services will be made in the next few months, which are anticipated to use the remaining authority for operating expenses.

HB 2 Modifications

Negative modifications vs. positive modifications, by program

The net budget modifications were \$0.

Agency Program	Dec. Mod. Budget	Mar. Mod. Budget	Net Modifications
01 Directors Office	15,107,068	8,895,331	(6,211,737)
03 Alcoholic Beverage Control	3,136,403	3,136,403	-
07 Business & Income Taxes D	11,632,595	11,632,595	-
08 Property Assessment Divisic	22,698,417	22,698,417	-
05 Information Mgmt & Collect	8,102,180	6,422,330	(1,679,850)
02 Technology Services Divisio	-	7,891,587	7,891,587
Expenditure Account	Dec. Mod. Budget	Mar. Mod. Budget	Net Modifications
Personal Services	45,368,150	45,368,150	-
Operating Expenses	15,134,095	15,134,095	-
Equipment & Intangible Assets	30,554	30,554	-
Transfers-out	101,500	101,500	-
Debt Service	42,364	42,364	-
Fund Type	Dec. Mod. Budget	Mar. Mod. Budget	Net Modifications
01 General	55,847,189	55,847,189	-
02 State/Other Spec Rev	989,944	989,944	-
03 Fed/Other Spec Rev	275,086	275,086	-
06 Proprietary	3,564,444	3,564,444	-
Total	60,676,663	60,676,663	-

Since the December 2019 quarterly report, the Department of Revenue made a number of budget modifications to reorganize functions in the Director's Office and the Information Management and Collections Division to create the Technology Services Division. To create the new division, the Director's Office transferred:

- 16.00 FTE
- \$1,749,686 in personal services
- \$4,462,051 in operating expenses

The Information Management and Collection Division transferred appropriations to the Director's Office and the Information Management and Collections Division including:

- 18.00 FTE
- \$1,199,014 in personal services
- \$480,836 in operating expenses

These services were supported by:

- \$7,551,773 in general fund
- \$83,849 in state special revenue
- \$255,955 in proprietary funds